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Logging into eService > Hinkle System

Your entity's filing must be completed within the AOS **Hinkle Annual Financial Data Reporting System** (Hinkle System) via the entity-specific link available by logging into your entity's eServices account (see Figure 1).

The Initial and Reminder Hinkle System Notices will include a link to the eServices website. You can also access eServices through the AOS website or by bookmarking this link

<https://eservices.ohioauditor.gov/Account/Login>

Important: If you have not accessed your eServices account since November 16, 2020, you will need to register as a new user to access eServices.

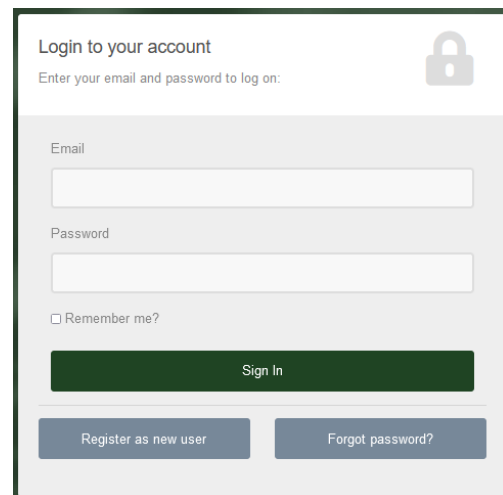



Figure 1

Accessing the Hinkle System

Once you have logged in, look for “Hinkle System” in the left menu (see **Figure 2**).

The screenshot shows the Hinkle System interface. On the left is a navigation menu with items: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, **Hinkle System** (highlighted with a red box), and My Profile. The main content area is titled "Hinkle System" and contains instructions. A table below lists filing links with columns: View, Year End, Status, Filing Link*, Share Link*, Filing Type, Due Date, and Filing. The table has two rows: one for 12/31/2022 (Not Started) with a "Begin Filing" button and a share icon, and one for 12/31/2021 (Submitted). A red box highlights the "Begin Filing" button. A red callout box points to the share icon with the text: "This allows you to share the filing link. This link is specific to your entity; share the link only with individuals authorized to complete your entity's filing (e.g., your financial statement compiler)." A second red callout box points to the "Submitted" row with the text: "Note: Once a filing has been submitted, the filing link will be locked." Below the table is a "Share Hinkle Filing Link" pop-up window with fields for "Their name:" and "Their email:", a "Share" button, and a "Close" button.

Figure 1

If you click on the link icon  under the **Share Link column**, a window will pop up (see Figure 3) for you to enter the information of the person you wish to send the filing link to.

The screenshot shows the "Share Hinkle Filing Link" pop-up window. It has a close button (X) in the top right corner. The text "Who would you like to share this with?" is followed by two input fields: "Their name:" and "Their email:". Below these fields is a green "Share" button. At the bottom right of the window is a "Close" button.

Figure 3

To access your filing links, click the [Begin Filing] button under the “Filing Link” column for the appropriate year-end. This will take you into the Hinkle System to file. (see Figure 2).

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

HINKLE Annual Financial Data Reporting

Entity Name	Your Entity
County	Your City or County
Filing Year	December 31, 2025

These fields will be populated with your entity's information when you begin filing.

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) §117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). Further, the Ohio Administrative Code (OAC) Ch. 117-2-03(B) requires that all counties, cities, and school districts – including educational service centers and community schools – prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC §1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis.

Entities filing on a GAAP basis have 150 days (except for community improvement corporations, which have 120 days) following fiscal year-end to submit their annual financial reports to the AOS. Other entities have 60 days following fiscal year-end to complete their submission.

Previously, various submission methods were permitted by the AOS to comply with Ohio law. These procedures have been modified with the development of the Hinkle System.

With the Hinkle System, governmental entities are required to submit their financial statements and related footnotes through the online application. Select types of governmental entities (counties, cities, school districts, educational service centers, community schools, villages, townships, and libraries) are required to enter certain financial statement, debt, and demographic data.

In addition to keying the financial statement, debt, and demographic data, entities will be required to upload a PDF document of the full financial statements, as described below.

These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submission will allow the financial information to be maintained in an electronic format, which will provide more immediate access to the information.

Items Needed:

The following items are needed to complete the requirements of the Hinkle System:

Figure 4

After reading the instructions, click the [**Begin Filing**] button (see Figure 5).

HINKLE Annual Financial Data Reporting

- Fund Financial Statements
- Notes to the Basic Financial Statements
- Any Other Required Supplementary Information (GAAP Only)
- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) – or Combined Statement(s) – of Receipts, Disbursements, and Changes in Fund Balances
 - Notes to the Basic Financial Statements

The file to upload must be a PDF file and the file must be less than 30MB. For help creating, merging, and resizing PDF files, see our [Quick Guide.pdf](#).

6. Enter your name and title and confirm that the information entered is accurate and complete by placing a check in a box beside the Acknowledgment Statement. Then, select the [Submit] button to the bottom right of the page to complete the filing process.

NOTE: The information **CANNOT** be changed once this step has been completed.

Before you begin filing...

Important: Be sure to read the conditions below before you file.

Be sure that both of the following conditions are met:

- Only **one** user at a time is working within the Hinkle System on your filing.
- Only **one** window or tab of your Hinkle System filing is open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing

Figure 5

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Step 1: Begin Filing

Select a Filing Type

After clicking the [**Begin Filing**] button, a warning pop up window will appear (see Figure 5).

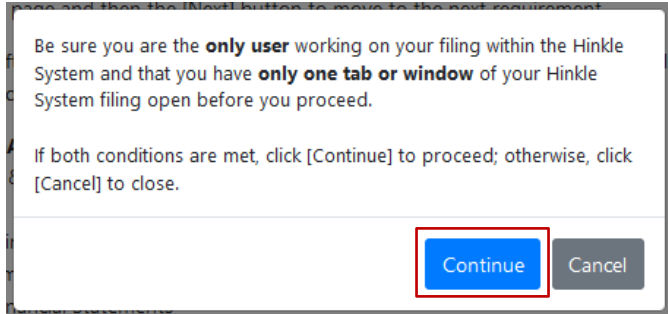


Figure 5

After clicking **Continue**, the following page will appear (see Figure 6). From there, you will select the filing type of your entity's annual financial report.

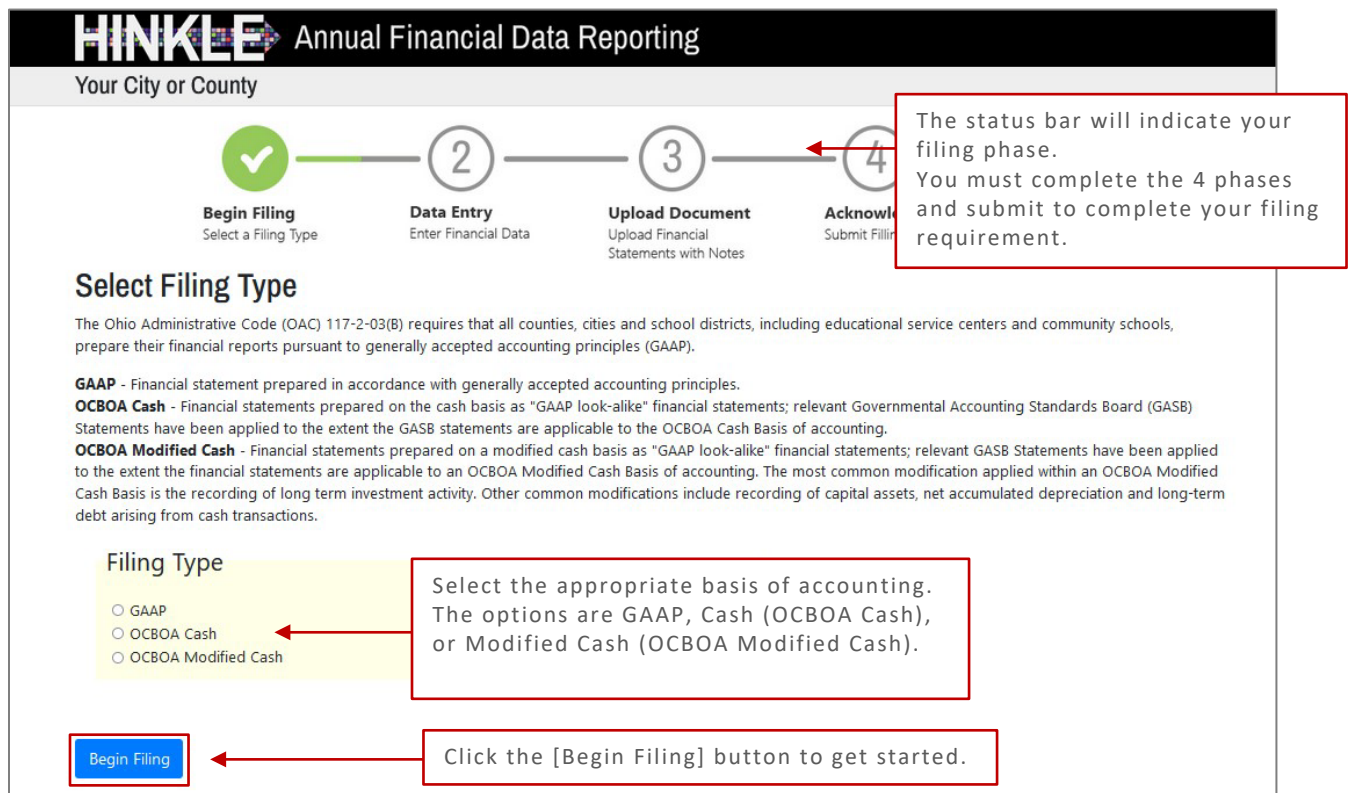


Figure 6

Note: The Ohio Administrative Code (OAC) [117-2-03\(B\)](#) requires all Cities and Counties to prepare their financial reports pursuant to generally accepted accounting principles (GAAP).

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

If the **Cash** or **Modified Cash** filing type is selected, the following message will appear:

Warning: The basis of accounting chosen is not consistent with generally accepted accounting principles as required by OAC. This could subject your entity to a noncompliance citation and a monetary penalty assessed by the Auditor of State's Office.

If you selected the correct filing type, simply click the [**Begin Filing**] button **again** to proceed with your selection.

Reset Filing Type

Note: If you do not need to Reset your Filing Type skip to **Step 2: Data Entry**

If at some point you realize you need to change your filing type, simply reset the filing type by going back to the first page and clicking the [**Reset Filing Type**] button to rest the filing type (see Figure 7). This will clear all the information you have entered up to this point and allow you to restart.

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, there is a header with the HINKLE logo and the text 'Annual Financial Data Reporting'. Below the header, there is a list of filing types: Fund Financial Statements, Notes to the Basic Financial Statements, Any Other Required Supplementary Information (GAAP Only), and Regulatory Cash Basis Entities (commonly referred to as AOS basis). Under Regulatory Cash Basis Entities, there are sub-items: Basic Financial Statements, Statement(s) – or Combined Statement(s) – of Receipts, Disbursements, and Changes in Fund Balances, and Notes to the Basic Financial Statements. Below the list, there is a note: 'The file to upload must be a PDF file and the file must be less than 30MB. For help creating, merging, and resizing PDF files, see our [Quick Guide.pdf](#).' Below this, there is a numbered step: '6. Enter your name and title and confirm that the information entered is accurate and complete by placing a check in a box beside the Acknowledgment Statement. Then, select the [Submit] button to the bottom right of the page to complete the filing process.' Below this, there is a note: 'NOTE: The information **CANNOT** be changed once this step has been completed.'

Below the text, there is a yellow box with a warning icon and the text: 'Before you begin filing...'. Below this, there is a red text: 'Important: Be sure to read the conditions below before you file.' Below this, there is a text: 'Be sure that both of the following conditions are met:' followed by a list of conditions: 'Only one user at a time is working within the Hinkle System on your filing.' and 'Only one window or tab of your Hinkle System filing is open at a time.' Below this, there is a text: 'If these conditions are not met, you may encounter unexpected behavior.'

At the bottom, there are two buttons: 'Begin Filing' (blue) and 'Reset Filing Type' (red).

Figure 7

After you select the [**Reset Filing Type**] button, a warning screen will appear (Figure 8).

The screenshot shows the HINKLE Annual Financial Data Reporting interface with a warning screen. At the top, there is a header with the HINKLE logo and the text 'Annual Financial Data Reporting'. Below the header, there is a red text: 'WARNING!'. Below this, there is a text: 'Selecting this option will reset your filing and delete any data you have already entered.' Below this, there is a text: 'Selecting this option will also delete any **previously approved due date extensions**.' Below this, there is a text: 'If you originally incorrectly selected the filing type for your entity, select the RESET button below to restart your filing. If you have reached this page in error and do not wish to reset your filing, just select the CANCEL button to return to the previous page.'

At the bottom, there are two buttons: 'Cancel' (blue) and 'Reset' (red).

Figure 8

Step 2: Data Entry

Enter Financial Data

After clicking the [Begin Filing] button (see Figure 6), the following page will appear (see Figure 9):

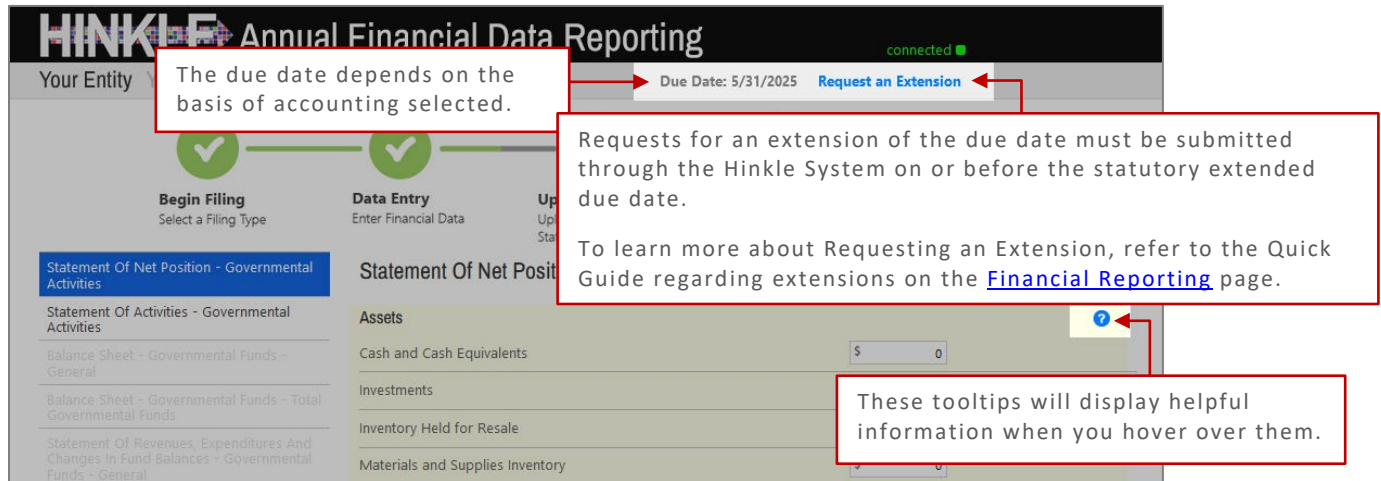


Figure 9

Note: The symbols identified above are located throughout the application to help with each financial statement, certain account line items, and other requirements.

Helpful Tip: If questions arise that are not addressed within this Quick Guide, refer to the FAQs on the [Financial Reporting](#) page. If your questions still are not addressed, you can fill out the inquiry form available on the page.

GASB 68 & 75 – Accounting and Financial Reporting for Pensions and Other Post-Employment Benefits (OPEB) – To accommodate the requirement to report pension and OPEB liabilities in GAAP financial statements, the GAAP reporting shell in the Hinkle System reports the components of the pension liability, the OPEB liability, and the related deferred Outflows and Inflows of Resources separately (see Figure 10 and Figure 11).



Figure 10

The screenshot shows the HINKLE Annual Financial Data Reporting interface. At the top, it says "connected" with a green dot. Below the header, there are fields for "Your Entity", "Your County", and "Filing Type". To the right, it shows "Due Date: 5/31/2025" and a "Request an Extension" link. The main table lists various financial items with input fields for their values, all currently set to 0. Two red boxes highlight specific rows: one for "Due in More Than One Year - Net Pension Liability", "Due in More Than One Year - OPEB Liability", and "Due in More Than One Year - Other Amounts"; and another for "Pension Related", "OPEB Related", and "Other Amounts" under the "Deferred Inflows of Resources" section. Two callout boxes with arrows point to these highlighted areas, providing instructions on how to report these values.

Item	Value
Unearned Revenue	\$ 0
Notes Payable	\$ 0
Long-Term Liabilities:	
Long Term Liabilities - Due Within One Year	\$ 0
Due in More Than One Year - Net Pension Liability	\$ 0
Due in More Than One Year - OPEB Liability	\$ 0
Due in More Than One Year - Other Amounts	\$ 0
Other Liabilities	\$ 0
Total Liabilities	\$ 0
Deferred Inflows of Resources	
Pension Related	\$ 0
OPEB Related	\$ 0
Other Amounts	\$ 0

Callout 1: Report the net pension liability & the OPEB liability separately from other long-term liabilities.

Callout 2: Report the deferred inflows of resources related to pension and OPEB separately from all other deferred inflows of resources.

Figure 11

Save Progress and Continue

You can save your progress at any time and continue where you left off without starting from the beginning, whether it's within a few hours or a week or two later.

To save your progress, click the **[Save Changes]** button at the bottom of the page (see Figure 12).

The screenshot shows a navigation bar with three buttons: "< Previous" (blue), "Save Changes" (grey, highlighted with a red box), and "Next >" (blue).

Figure 12

When you are completely done filling out the information on this page, be sure to click **[Save Changes]** before clicking **[Next >]** to continue.

Note: The prior financial statement/requirement may be accessed by clicking the **[< Previous]** button whenever the button is present.

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Once you move to the next page you will notice that the navigation between the last statement and the current one is now active (see Figure 13). You can toggle between them if you need to go back and make changes. Go through each section entering the data needed.

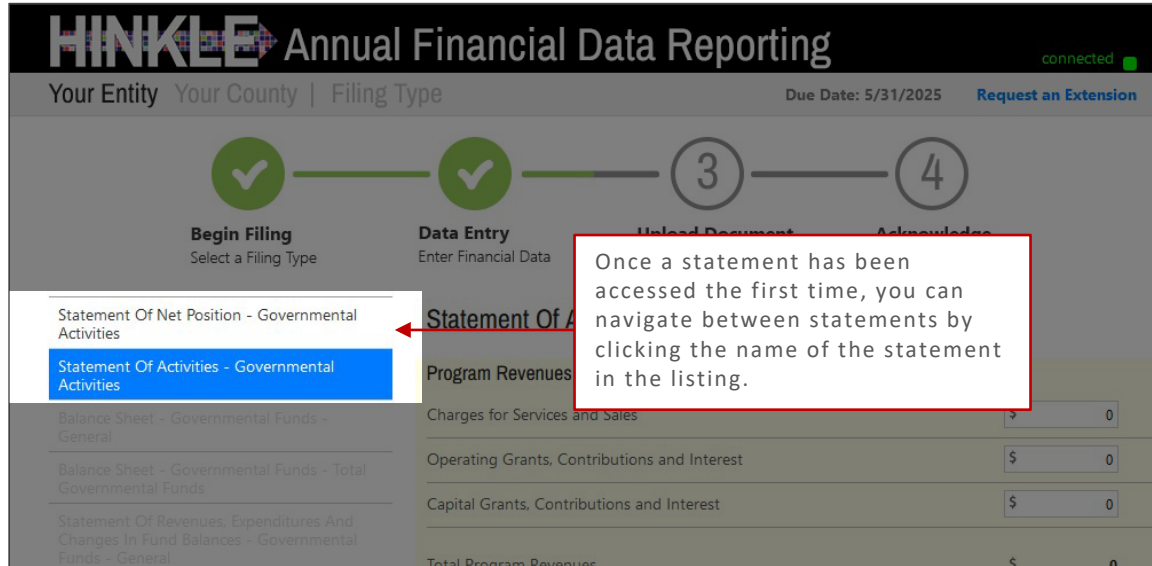


Figure 13

If your entity does not have one of these funds, simply select the **Not Applicable** check box as indicated in Figure 14.



Figure 14

Important: Do not enter any data in the fields if choosing the **Not Applicable** option, because clicking the “Not Applicable” checkbox does not remove any previously entered data.

You will have several opportunities to mark **not applicable** or **fill in data**.

Save changes as you go through the menu (see Figure 15).

Statement Of Net Position - Governmental Activities
Statement Of Activities - Governmental Activities
Balance Sheet - Governmental Funds - General
Balance Sheet - Governmental Funds - Total Governmental Funds
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General
Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - Total Governmental Funds
Statement Of Net Position - Proprietary Funds - Enterprise Funds Water
Statement Of Net Position - Proprietary Funds - Enterprise Funds Sewer
Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric
Statement Of Net Position - Proprietary Funds - Enterprise Funds Landfill
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Water
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Sewer
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Electric
Statement Of Revenues, Expenses And Changes In Net Position - Proprietary Funds - Enterprise Funds Landfill
Long Term Obligations At Year End
Other Information - Demographics

Note: The Hinkle System requires a negative sign (-) before other non-operating expense amounts to accurately perform calculations.

Figure 15

When you get to the second-to-last option under “**Long Term Obligations At Year End**,” if the Pension and OPEB Net Liability is allocated to both Unrestricted and Restricted Net Assets/Position, just enter the percentage of the allocation to each below (see Figure 16).

Changes in Net Position - Proprietary Funds - Enterprise Funds Landfill

Long Term Obligations At Year End

Other Information - Demographics

Net Assets/Position

If pension and OPEB net liability are allocated to other than Unrestricted Net Assets/Position, please enter the allocation % to Unrestricted and Restricted Net Assets/Position below. If no % allocation is entered, the default is 100% to Unrestricted Net Assets/Position.

Restricted Net Assets/Position	<input type="text" value="0"/>
Unrestricted Net Assest/Postion	<input type="text" value="100"/>
100 %	

< Previous Save Changes Next >

Figure 16

Note: The application default is 100% Unrestricted Net Assets/Position and the total of the percentages entered must equal 100%. The % indicated will be applied to both Pension and OPEB Net Liabilities.

Once all your information has been entered and you’ve saved changes, click the [Next >] button to continue to the next page.

Step 3: Upload Document

Upload Financial Statements with Notes

At this stage a **single PDF** file of the final, full, unaudited financial reporting package that is ready for audit, must be uploaded (see Figure 17).

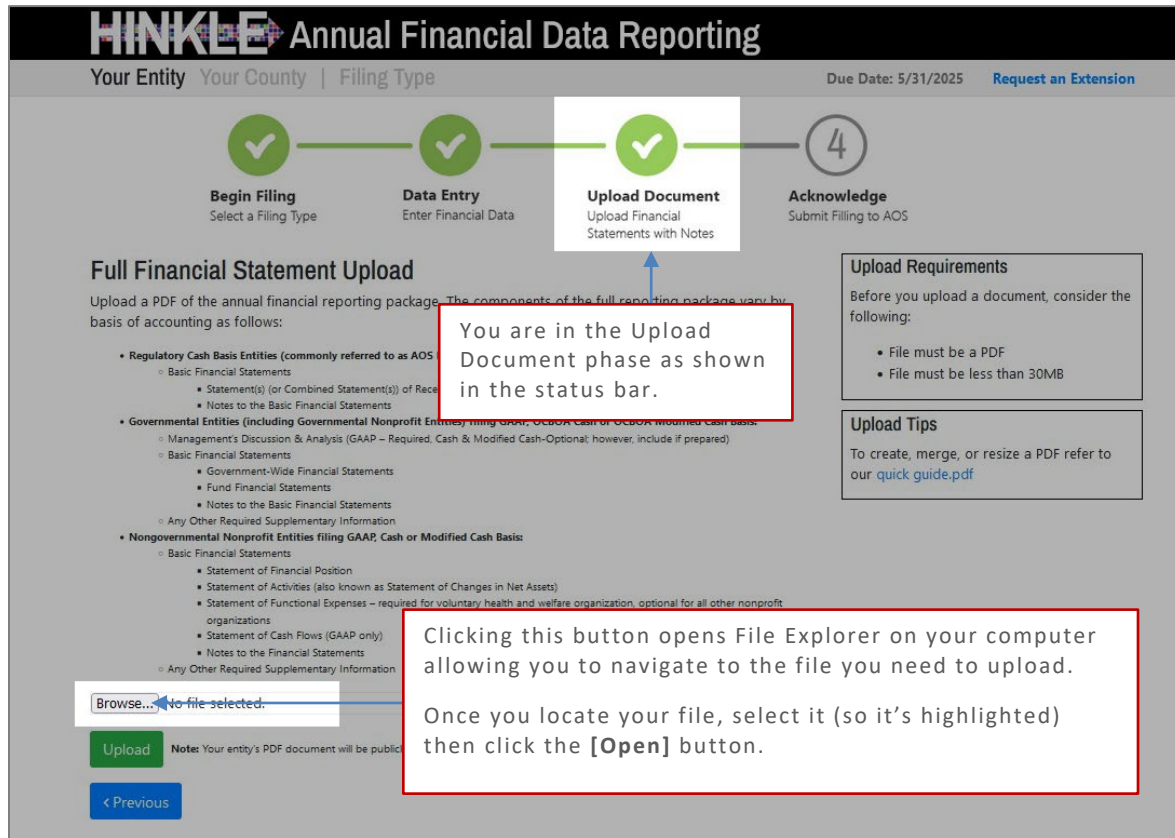


Figure 17

The file must be a single PDF file and must be less than 30MB.

Important: Uploading subsequent PDF files will override the previous file upload and only the last uploaded file will be transmitted to the AOS.

Helpful Tip: If you need guidance on how to create a PDF or how to merge multiple PDF files. There's an in-depth guide on the [Financial Reporting](#) page that will walk you through converting, merging, and resizing your PDF files.

Once the correct file has been selected, press the green **[Upload]** button (Figure 18)

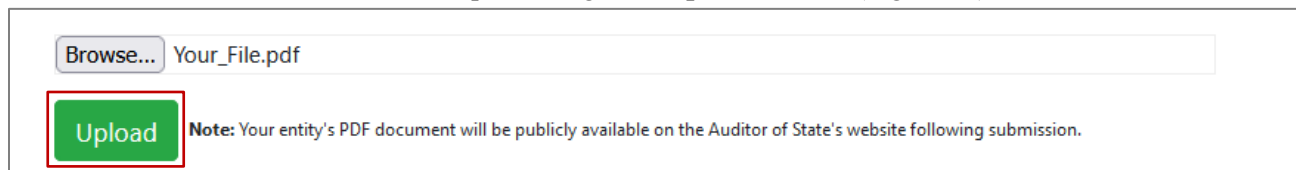


Figure 18

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Confirm your Document

Once you've uploaded your document you will receive the following message:

NEXT STEPS:

1. Your financial statement file has been uploaded. Be sure to **review your uploaded file** for accuracy and ensure that it contains the financial statements and notes to the financial statements.
2. Once you have verified the accurate file has been uploaded, proceed to the final step to submit the Hinkle System filing by clicking the **[Next >]** button at the bottom of the page.

You should view your uploaded file to confirm the correct file was uploaded before moving on to the next page.

HINKLE Annual Financial Data Reporting

Your Entity Your County | Filing Type Due Date: 5/31/2025 [Request an Extension](#)

Begin Filing (Completed) **Data Entry** (Completed) **Upload Document** (Active) **Acknowledge** (4)

NEXT STEPS:

1. YOUR FINANCIAL STATEMENTS FILE HAS BEEN UPLOADED; HOWEVER, PLEASE [VIEW UPLOADED FILE HERE](#) TO ENSURE IT IS THE ACCURATE FILE THAT CONTAINS THE FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.
2. ONCE YOU HAVE VERIFIED THE ACCURATE FILE HAS BEEN UPLOADED, PROCEED TO THE FINAL STEP TO SUBMIT THE HINKLE SYSTEM FILING BY CLICKING THE **[Next >]** BUTTON AT THE BOTTOM OF THE PAGE.

Upload Requirements

Before you upload a document, consider the following:

- File must be a PDF
- File must be less than 30MB

Upload Tips

To create, merge, or resize a PDF refer to our [quick guide.pdf](#)

Full Financial Statement Upload

Upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- **Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional; however, include if prepared)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information
- **Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
 - Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets)
 - Statement of Functional Expenses – required for voluntary health and welfare organization, optional for all other nonprofit organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

No file selected.

Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

Figure 19

Once you are confident that the correct file was uploaded. Close the tab [x] to return to the page as seen in Figure 19.

Then click **[Next >]** to move to the Acknowledgment page and complete your submission.

Step 4: Acknowledgment

Submit Filing to AOS

Enter the **name**, **title**, and **email** of the individual completing the submission process (see Figure 20).

HINKLE Annual Financial Data Reporting

Your Entity YourCounty Acknowledge

Begin Filing
Select a Filing Type

Data Entry
Enter Financial Data

Upload Document
Upload Financial Statements with Notes

Acknowledge
Submit Filing to AOS

You are now on the fourth and final step of filing!

Name

Title

Email

I acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.

I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.

NOTE: Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.

< Previous Submit

Click the checkbox to acknowledge.

Figure 20

Select the checkbox to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected.

Important: The data entered into the Hinkle System **cannot** be modified once the Submit button has been clicked. So be sure to double-check the final data to be reported before submitting.

Once you click **[Submit]** you will receive one last message (see Figure 21):

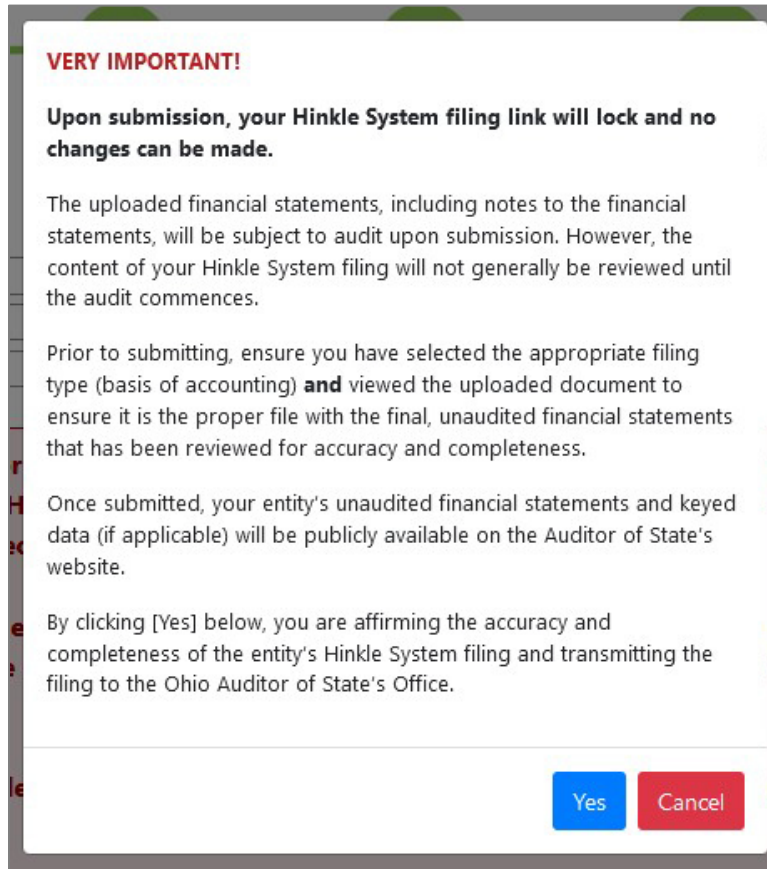


Figure 21

When you click **[Yes]** to submit, the button will change to indicate **[Please Wait...]** (See Figure 22).

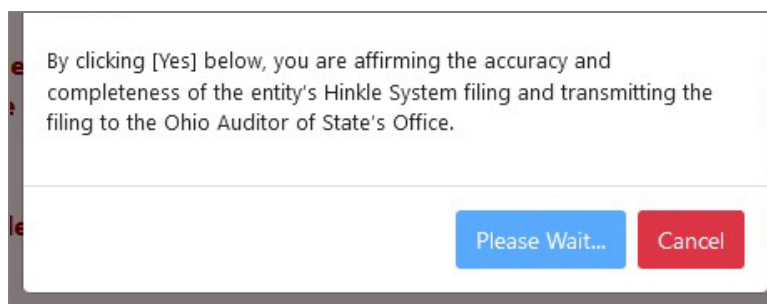


Figure 22

Important: Do not close the window or log off until the “Thank you for filing” message appears (see Figure 23). **The submission progress may take a few moments** depending on how large your file upload is and how many other entities are using the system.

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

Types of Messages

The following message (see Figure 23) will appear if the reporting requirements were submitted timely to the Auditor of State, as specified in Ohio Revised Code §[117.38](#), and in accordance with GAAP, as required by Ohio Administrative Code [117-2-03\(B\)](#).

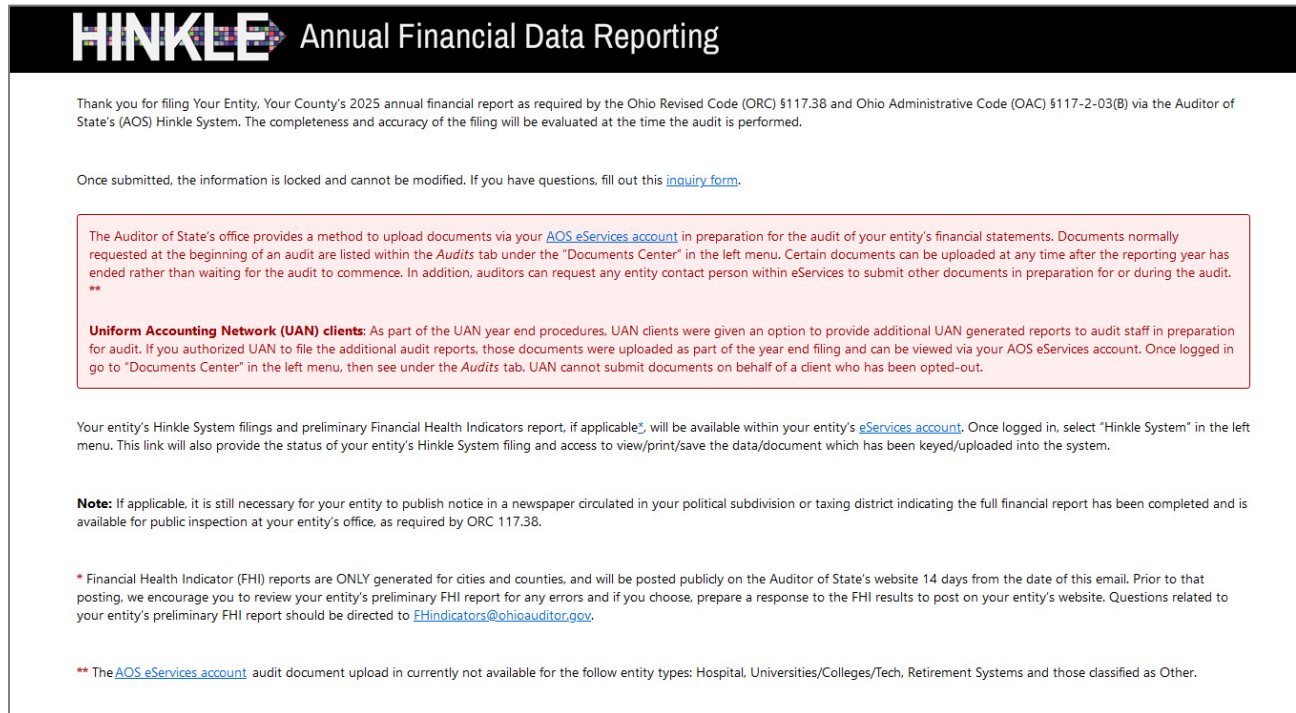


Figure 23

In addition to the message in Figure 23...

The Auditor of State's office provides a method to upload documents via your AOS eServices account in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the *Audits* tab under the "Documents Center" in the left menu. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. **

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account. Once logged in go to "Documents Center" in the left menu, then see under the *Audits* tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Example 1

Depending on the following, you may receive various messages in red. For example:

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

If GAAP financial statements were **not** submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) regardless of the date submitted, the following paragraph will be included in the message in addition to information shown in Figure 23.

OAC §117-2-03(B) requires all counties, cities, and school districts, including educational service centers and community schools, and government insurance pools; ORC §1724.02 requires all community improvement corporations, economic development corporations, and county land reutilization corporations; ORC §1726.11 requires all development corporations and OAC §126:3-1-01(A)(2)(a) requires all universities and colleges – to prepare their financial statements pursuant to generally accepted accounting principles (GAAP)

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 2

Note: If an entity filing on a Cash or Modified Cash basis does not submit the annual financial report information to the AOS within 60 days of year-end and does not request an extension, the entity may be subject to a noncompliance citation in the management letter for filing late.

HINKLE Annual Financial Data Reporting

Quick Guide for Cities and Counties

If GAAP financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) but **not** in accordance with the timing requirements specified in Ohio Revised Code §117.38, including any approved extension, the following paragraphs (see the text in red) will also be included in the message in addition to the information shown above.

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC §126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Example 3

In addition to the completed message (Examples 1, 2, or 3), an email will be sent to the email address entered on the acknowledgment page and to the primary contact on file with the Auditor of State's office (if different from the email entered on the acknowledgment page).

Reviewing your Filings

You can view your Hinkle System filings by logging back into your entity’s eServices account and going to the “Hinkle System” in the left menu. To view your submitted filings, click the PDF icon under the “View” column for the appropriate year end-date (see Figure 24).

The Hinkle System is an application that allows entities to file financial statement, debt, and demographic data to the Auditor of State (AOS) to satisfy the filing that is required by state law.

What to expect
 To access the Hinkle System click the [Begin Filing] button below. (See under the Filing Link column.)
 To view your entity’s annual filing, click on the PDF icon next to the applicable year. (See under the View column.)
 After your submission is complete, you can view the documents you’ve loaded and your Hinkle System filing information.

For additional guidance, refer to the [AOS Financial Reporting](#) page or read the [AOS Bulletin 2015-007](#).
 You can also reach out to AOS by filling out this [Inquiry Form](#) with further questions.

* Not applicable to UAN clients unless they have opted out of UAN filing on entity’s behalf or wish to request a filing extension.

Only the “Billing Contact,” “Hinkle System Reporting,” and “Hinkle System Reporting + eServices” users may view an active Hinkle System filing link or share the link with financial statement preparers.

View	Year End	Status	Filing Link*	Share Link*	Filing Type	Due Date	Filing Date
	12/31/2024	Not Started	Begin Filing		GAAP	5/30/2025	
	12/31/2022	Submitted			GAAP	5/31/2023	5/31/2022

Figure 24

When you click on the document icon, the Hinkle Annual Financial Data Viewer opens (see Figure 25). The Viewer provides filing details, including access to the keyed data, which can be exported to Excel, and to the uploaded PDF file.

Financial Data Viewer

Filing details for **Your Entity**

Entity ID:	000000	Entity Type:	City or County
Filing Type:	GAAP	Filing Period:	December 31, 2025
Audit Opinion:	No Objections		

[View All Details](#)

[Expand All Statements](#) | [Export to Excel](#)

Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General

Figure 25

HINKLE Annual Financial Data Reporting

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When you click on “**View All Details,**” the following window opens (see Figure 26).

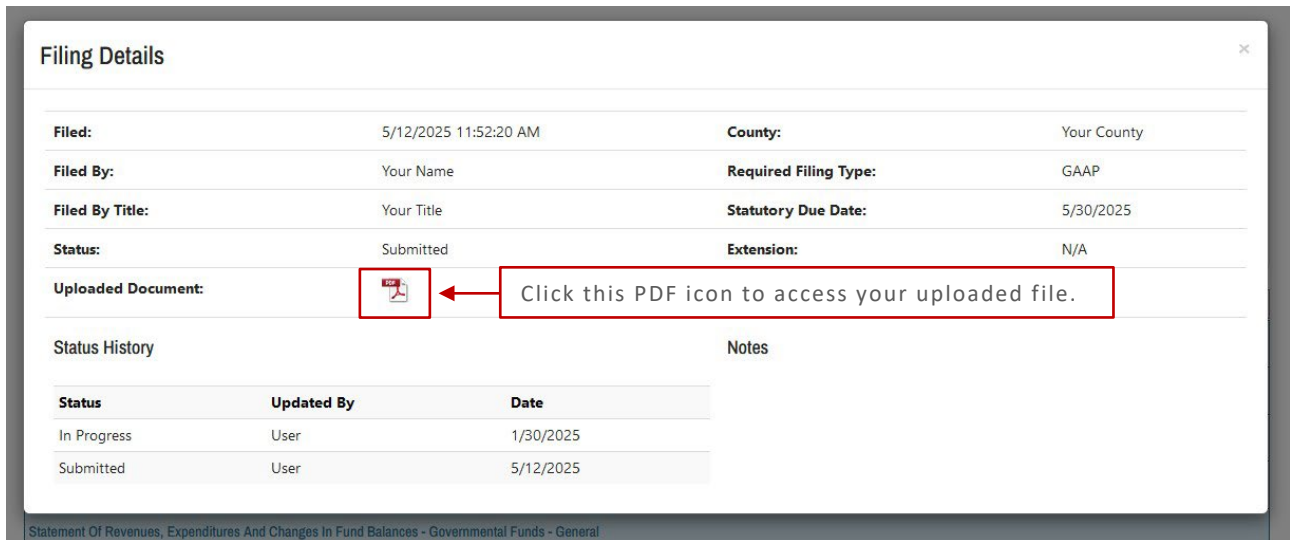


Figure 26

This window provides details of the filing history for this year-end. The document uploaded into the Hinkle System is available for viewing, printing, or saving from this screen. This screen also provides a history of access to the filing link for the selected period, extension requests, and any notes added by the Hinkle System Managers.

Note: The data keyed into the Hinkle System and the PDF file uploaded into the system will be publicly available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for all Cities or Counties reporting under the same basis of accounting. A link to the uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates, and links to the PDF filed for each entity type that is required to file annual financial statements and notes with the Auditor of State. The [Summarized Annual Financial Reports](#) and the Unaudited Annual Report Filing Status are available on the AOS website.

eServices Document Center

The Auditor of State’s office provides a method to upload documents via your eServices account in preparation for the audit of your entity’s financial statements. Documents normally requested at the beginning of an audit are listed within the “Audits” tab in the Document Center (see Figure 27). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. [Login Now >>](#)

The Document Center will have a list of Project Numbers related to your entity. If the year-end for the project has passed, a **[View Project Documents]** button will be available (Figure 27).

The screenshot shows the Hinkle Document Center interface. At the top, there is a header with the Ohio Auditor of State logo, a current balance of \$0.00, and a Hinkle Filing Status indicator. The main content area is titled 'Document Center' and has a navigation menu on the left with options like Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System, My Profile, Document Center (highlighted), and Contact Us. The 'Audits' tab is selected, showing a table of project numbers. A callout box points to the 'View Project Documents' button for the 2022 project.

Project Number	Period	Year Within Audit	
012345TQR6-FA789	1/1/2025-12/31/2025	2023 (1 / 1)	Financial period has not ended.
012345TQR6-FA788	1/1/2024-12/31/2024	2022 (1 / 1)	View Project Documents

Figure 27

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From there, the View Projects Documents will display the list of requested documents (see Figure 28). Log in to see a complete list of Document Types.

The screenshot shows the 'Document Center' interface. At the top, there is a navigation bar with the Ohio Auditor of State logo, a balance of \$0.00, and the Hinkle Filing Status (Up-to-date). A sidebar on the left contains menu items: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, Hinkle System, My Profile, Document Center (highlighted), and Contact Us. The main content area is titled 'Document Center' and includes 'Documentation Requested for Audit' instructions. Below this is a table of 'Project Documents for 012345TQR6-FA89: Year 1 / 1 (2025)'. The table has columns for Document Type, File Name, Uploaded, and Uploaded By. The first row, 'Summary Fund Report', has 'No file found.' in the File Name column and a red-bordered 'Upload' button in the Uploaded By column.

Document Type	File Name	Uploaded	Uploaded By
Summary Fund Report	No file found.		<input type="button" value="Upload"/>
Detail Fund Report	No file found.		<input type="button" value="Upload"/>
Non-Payroll Check Register	No file found.		<input type="button" value="Upload"/>
Payroll Check Register	No file found.		<input type="button" value="Upload"/>
Detail Revenue Report	No file found.		<input type="button" value="Upload"/>

Figure 28

After clicking the [**Upload**] button, the following window will open (see Figure 29). Browse your files to navigate to the file to be uploaded. Once that file is selected, click [**Open**].

The screenshot shows a dialog box titled 'Upload File For Project: 012345TQR6-FA89'. It has a close button (X) in the top right. The main content area shows 'Summary Fund Report' on the left, a 'Browse...' button in the middle, and 'No file selected.' on the right. A red-bordered box highlights the 'No file selected.' text with a red arrow pointing to it, and contains the text: 'Once the file has been selected and opened, you will see your file name listed here.' At the bottom right, there are 'Close' and 'Submit' buttons, with the 'Submit' button highlighted with a red border.

Figure 29

Click [**Submit**] when you are ready to submit your file. Repeat for each document type requested.

Document Requests

The document center also includes a list of other documents to be gathered for an audit.

Additional documentation required at time of the audit

In addition to uploading the data requested above, gather the following documentation, if applicable, to provide to the auditors at the beginning of the audit (you do not upload these documents):

- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online-access bank statements for confirmation of accounts (DO NOT provide passwords.)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or “pay-in book”
- County Auditor tax settlement sheets
- Income tax remittance reports
- IRS W-2 tax forms issued in January of each year in the audit period
- IRS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- IRS 941 tax forms, pension filings, and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period
- Schedule of Expenditures of Federal Awards
- Summary Schedule of Prior Audit Findings and Questioned Costs, if applicable, including corrective action plan

Questions and Contact Information

If questions arise that are not addressed in this Quick Guide or in the **Frequently Asked Questions** document on the [Financial Reporting](#) page, contact the Auditor of State’s Office by filling out this [Audit Inquiry Form](#).